EXHIBIT 3

Declarations of Peter Hendrickson with regard to W-4s and other documents furnished to the Personnel Management, Inc. Human Resources department as indicated in Exhibit 2.

Affidavit and Declaration

The execution and/or submission by me of any document, form, or information, including a "Form W-4" and a "Social Security Number", as well as the submission or execution of, or failure to challenge, any other documents or information at any time, is not to be construed as representing, constituting, or in any way implying an endorsement, acknowledgement, agreement or declaration that any of the compensation that I have received or will receive from the employer to whom it is or was submitted constitutes income within the legal meaning of the term in any tax or revenue act of any government, or is in any way subject to taxation or withholding, or that any activity in which I engage relative to that compensation is itself, or causes me to be, taxable.

Any such submitted document and/or information is and was executed and/or submitted solely due to the specific and/or implicit representations by that employer that I am under a legal obligation to do so, and/or that they are under a legal obligation and are possessed of legal authority to compel (or make my employment contingent upon) its execution and submission. The responsibility and liability for making such determinations of legal obligation and authority fall entirely on them, or those others upon whose representations they are relying, as do the responsibility and liability for claiming that, or acting as if, any compensation that I receive from them or activity in which I engage relative to my employment is subject to any tax or withholding or causes me to be subject to or liable for any tax or other obligation whatsoever.

Péter E. Hendrickson

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GOVERNMENT EXHIBIT ✓ ▽

TERMINATION OF AUTHORITY AND/OR AGREEMENT TO WITHHOLD

Personnel Management Inc. is notified hereby that I, Peter E. Hendrickson, am declaring ended and withdrawn as of this date, the 2nd of August, 2002, any and all authorization and/or agreement for the withholding of any portion of compensation owed me for services rendered howsoever such authorization and/or agreement may have been conveyed, executed, or implied at any time.

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